Statistical Overview
of Education Funding

Investing in South Carolina's Future

Department of Education
Task Force on Revenue

Columbia, SC

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STROM THURMOND INSTITUTE
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Statistical Profile
of 85 Districts

- Students

- Local fiscal resources

- State fiscal resources

- Total fiscal resources

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Students – ADM and WPU

	ADM 2002-03	WPU 2002-03
State total	**656,871**	**829,298**
Average district size	7,728	9,756
Median district size	4,372	5,577
Largest district (Greenville)	60,780	77,087
Smallest district (Dillon 1)	894	1,110

Ratio of Statewide WPU to ADM: 1.26
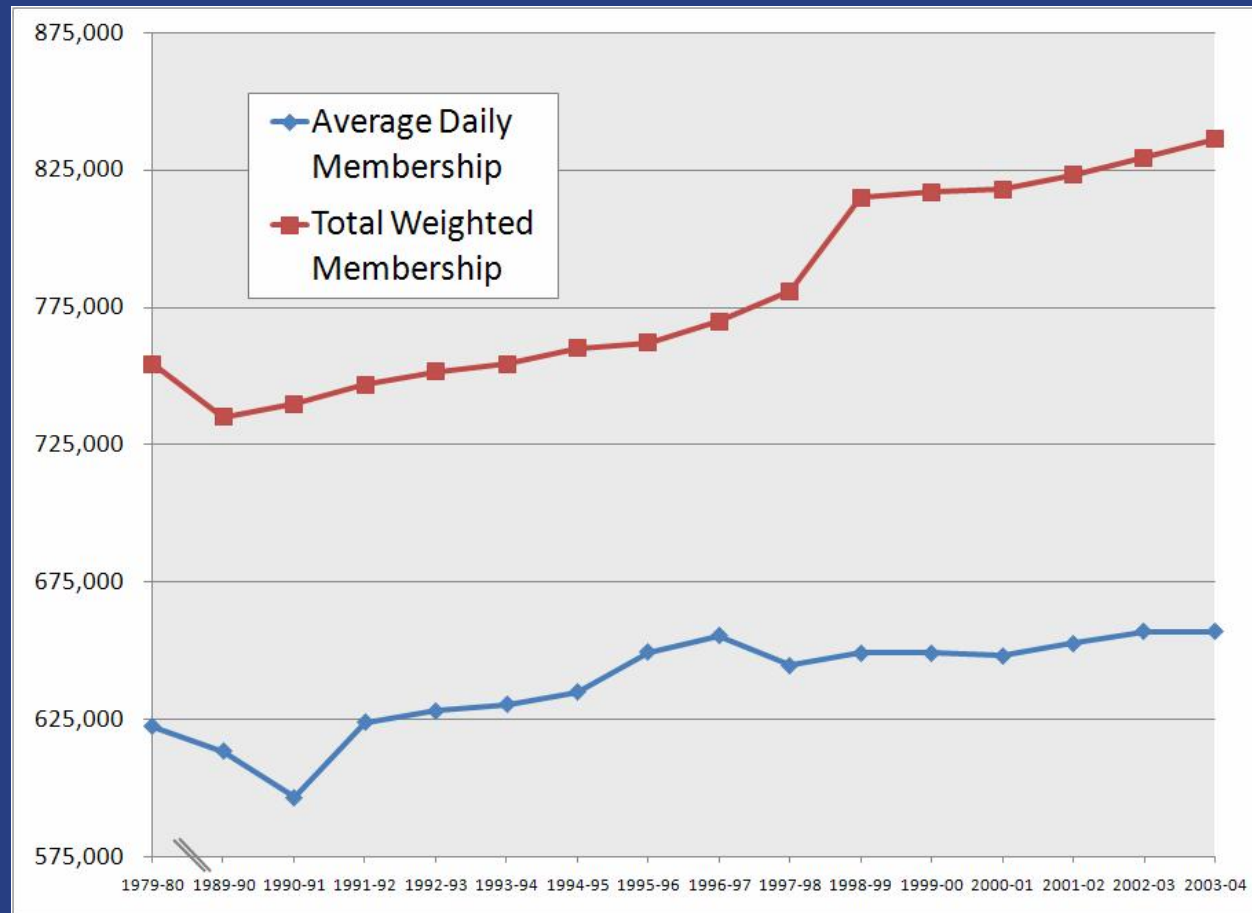
Source: S.C. Department of Education, *Rankings of the Counties and School Districts of South Carolina.*

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Growth of Students
1990-2003

	% Change In ADM	% Change In WPU
Total statewide increase	**7.1%**	**12.8%**
Average annual growth	0.5%	0.9%
Fastest total growth (York 4) *	94.8%	99.6%
Slowest total growth	-26.4% (Allendale)	-26.5% (Bamberg 2)
* Orangeburg 4, due to consolidation	109.3%	122.4%

Source: S.C. Department of Education, *Rankings of the Counties and School Districts of South Carolina.*

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Growth of Students 1980-2004 ADM versus WPU

Local Fiscal Resources Revenue – 2002-03

	Total (millions)	District Median Per Pupil	District Median Per WPU
Total local revenue	**$2,216**	**$2,698**	**$2,123**
Highest district (York 2)	--	7,118	5,751
Lowest district (Clarendon 2)	--	1,180	926
Tax collections for operations	1,607	1,933	1,531
Tax collections for debt service	420	450	362
Total tax collections w/debt service	2,027	2,359	1,876

Source: S.C. Department of Education, *Rankings of the Counties and School Districts of South Carolina.*

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Local Fiscal Resources
Tax Base – 2002-03

	Value Per ADM	Value Per WPU
Average assessed property value	$22,184	$17,572
Median assessed value per pupil	14,967	11,896
Highest district (Beaufort)	51,984	41,614
Lowest district (Clarendon 3)	6,305	5,079

Source: S.C. Department of Education, *Rankings of the Counties and School Districts of South Carolina.*

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Local Fiscal Resources:
Mill Rate – 2002-03

Median school operating mill rate	142.0
Highest (Lexington 1)	283.3
Lowest (Clarendon 2)	81.5
Median school debt mill rate	**26.1**
Highest (Florence 4)	79.1
Lowest (Barnwell 45, Dillon 1 and 2)	0
Median school combined mill rate	**170.0**
Highest (Lexington 4)	282.1
Lowest (Greenwood 52)	108.2

Source: S.C. Department of Education, *Rankings of the Counties and School Districts of South Carolina.*

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Local Fiscal Resources
Comparing Growth

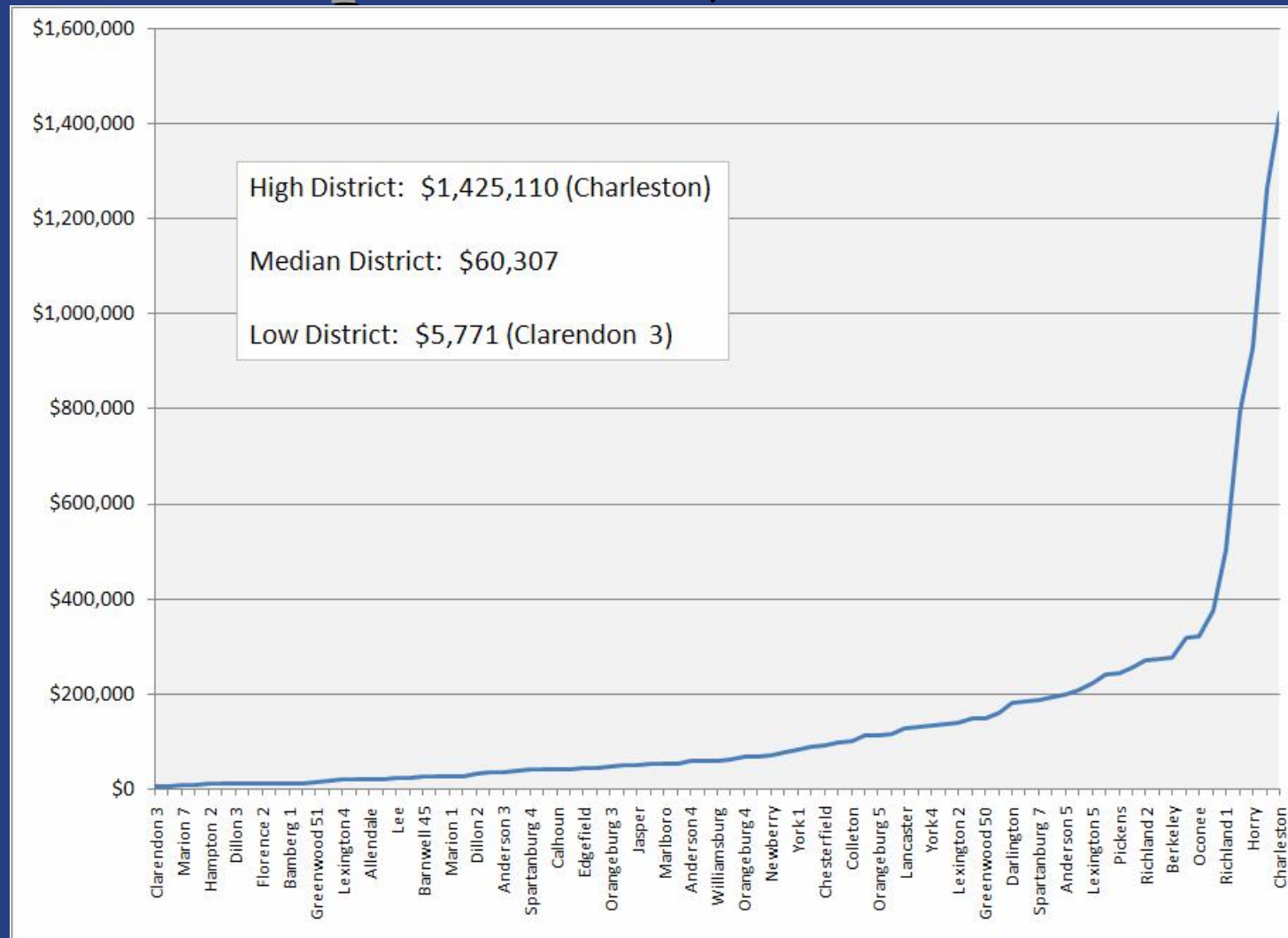| Mill Rate/Revenue	Average Annual Growth 1995-96 to 2002-03
Mill Rate (operations)	3.4% per year
Local tax revenue for operations	7.4% per year
Assessed property value	3.3% per year

Source: S.C. Department of Education, *Rankings of the Counties and School Districts of South Carolina.*

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Value & Cost of a Mill for School District Operations

	Mills 2002-03	Local Tax Revenue per Mill	Tax Paid on $200K Rental Property
Highest district (Charleston)	89.3	$1,425,110	$1,072
Median district	142.0	$60,307	$1,704
Lowest district (Clarendon 3)	186.0	$5,771	$2,232

Source: S.C. Department of Education, *Rankings of the Counties and School Districts of South Carolina.*

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District Revenue Per Mill for School Operations, 2002-03

High District: $1,425,110 (Charleston)

Median District: $60,307

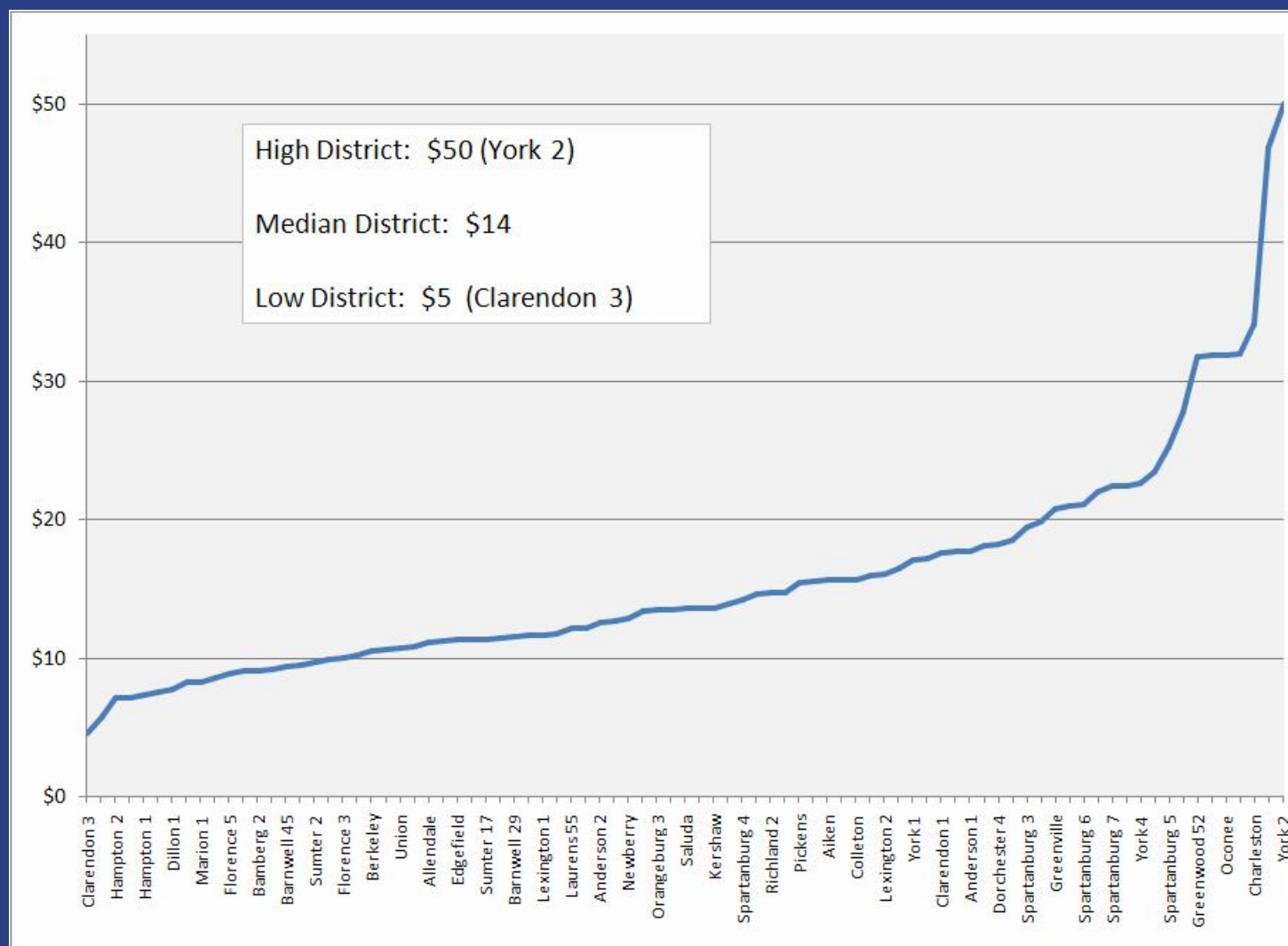Low District: $5,771 (Clarendon 3)

What a Mill Can Buy

- Charleston (*$1,425,110)*
  One mill in Charleston buys 27 teachers
  (at 2002-03 average district salary plus 30% fringe benefits)

- Clarendon 3 (*$5,771)*
  One mill in Clarendon 3 buys 0.12 teachers
  (at 2002-03 average district salary plus 30% fringe benefits)

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Revenue per Mill per Pupil 2002-03

	Local Tax Revenue per Mill
Median District	$14
Highest district (York 2)	50
(Charleston: highest revenue per mill)	34
Lowest district (Clarendon 3)	5

Source: S.C. Department of Education, *Rankings of the Counties and School Districts of South Carolina.*

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Revenue per Mill per Pupil, 2002-03

High District: $50 (York 2)

Median District: $14

Low District: $5 (Clarendon 3)

Impact of Act 388
Revenue per Mill

District (2002-03 Mills)	4% Resid. In APV	$$ per Mill on Total APV	$$ per Mill on APV *less* 4% Resid.	Revenue Difference Per Mill
Lexington 5 (189.7)	42.5%	$304,865	$175,202	-$129,663
Spartanburg 1 (169.9)	42.2%	75,897	43,890	-32,008
Lancaster (133.5)	30.3%	175,913	122,552	-53,361
Hampton 1 (177.0)	26.0%	29,153	21,583	-7,570
Fairfield (168.6)	14.3%	121,785	104,356	-17,428
Greenwood 52 (102.0)	9.7%	67,190	60,647	-6,543

Source: SDE, *Rankings,* and S.C. Dept. of Revenue*, Annual Reports.* Example for illustration only using 2002-03 data.
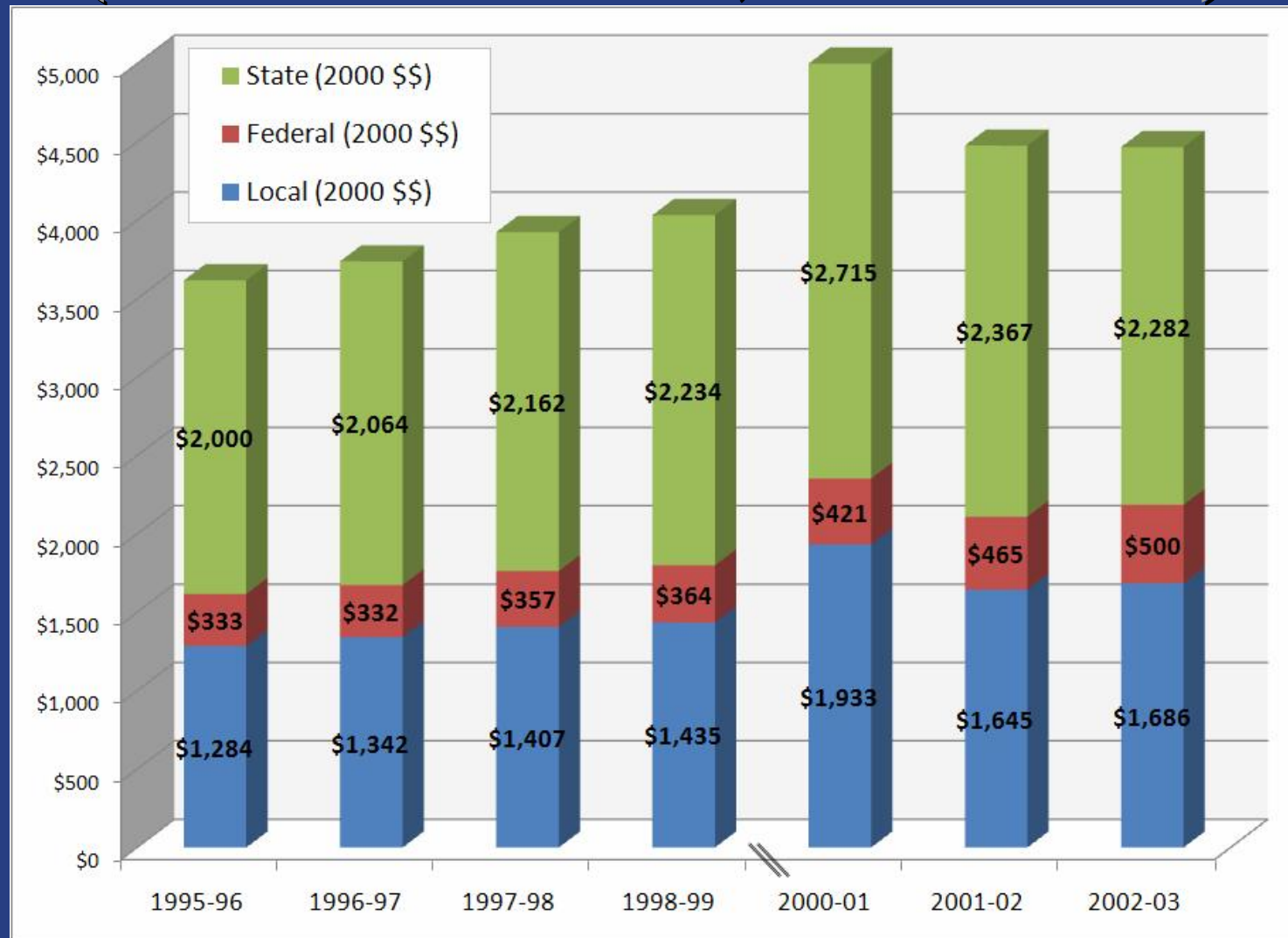
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Impact of Act 388
Revenue per Pupil

District (2002-03 Mills)	4% Resid. In APV	$$ PP on Total APV	$$ PP on APV *less* 4% Resid.	Revenue Difference Per Pupil
Lexington 5 (189.7)	42.5%	$3,847	$2,211	- $1,636
Spartanburg 1 (169.9)	42.2%	2,949	1,705	- 1,244
Lancaster (133.5)	30.3%	2,158	1,503	- 655
Hampton 1 (177.0)	26.0%	1,940	1,436	- 504
Fairfield (168.6)	14.3%	5,850	5,013	- 837
Greenwood 52 (102.0)	9.7%	4,147	3,743	- 404

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Equalization and State Aid 2002-03

District	Rank in APV PP	Local Rev PP	State Rev PP	Loc + State Revenue PP
Beaufort (highest APV per pupil)	1	$5,266	$2,281	$7,547
Spartanburg 1 (about the median)	42	2,939	4,108	7,047
Clarendon 3 (lowest APV per pupil)	85	1,395	4,302	5,697

Note: State aid is for school district operations only.
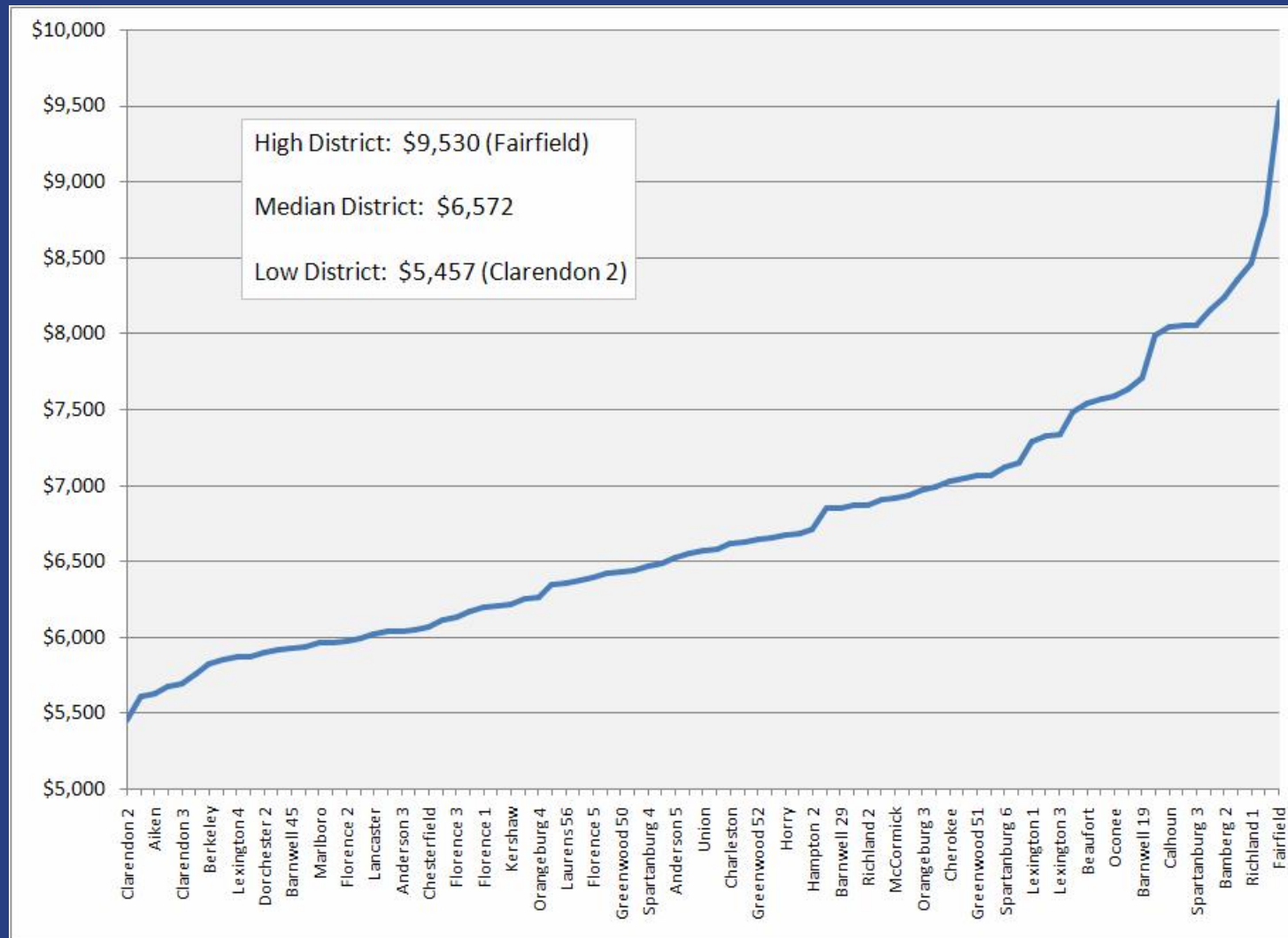Source: S.C. Department of Education, *Rankings of the Counties and School Districts of South Carolina.*

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Operating Revenue Growth (constant dollars; in millions)

District Revenue Growth

Operating Revenue	Average Annual Growth 1995-96 to 2002-03
Total, all sources	**6.1%**
Local	**7.0%**
High (York 4)	13.9%
Low (Hampton 2)	-1.3%
State	**4.9%**
High (York 2)	13.4%
Low (McCormick)	0.7%
Federal	**9.1%**
High (Anderson 2)	26.1%
Low (Clarendon 3)	5.2%

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State + Local Operating Revenue Per Pupil by District, 2002-03

High District: $9,530 (Fairfield)

Median District: $6,572

Low District: $5,457 (Clarendon 2)

State Aid to School Districts 2003-04

Category	Revenue (millions)	Share of Total (%)
Total	**$2,638**	**100.0%**
EFA	1,028	39.0%
EIA	477	18.1%
State grants	717	27.2%
Property tax relief (school)	243	9.2%
Property tax relief (other)*	118	4.5%
Education lottery	55	2.1%

* Includes homestead reimbursement, manufacturers' depreciation reimbursement, and merchant's inventory tax reimbursement.
Source: S.C. Budget and Control Board, *Local Government Finance Report 2004*

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State Aid Per Pupil, 2003-04

Category	Revenue Per Pupil (ADM)	Revenue Per WPU
Total	**$3,988**	**$3,155**
EFA	1,554	1,230
EIA	721	570
State grants	1,085	858
Property tax relief (school)	368	291
Property tax relief (other)	179	142
Education lottery	82	65

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State Aid Trends
1994-2004

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